

STATE, LOCAL, and DISTRICT CONSUMER USE TAX RETURNSTATE OF CALIFORNIA
BOARD OF EQUALIZATION**CALENDAR YEAR IN WHICH PURCHASES WERE MADE:
DUE ON OR BEFORE JANUARY 31 OF THE FOLLOWING YEAR**

BOE USE ONLY		
RA-TT	LOC	REG
RA-BTR	AACS	REF
EFF		

Mail To:
BOARD OF EQUALIZATION
PO BOX 942879
SACRAMENTO CA 94279-7071

NAME		
ADDRESS		
CITY	STATE	ZIP
ADDRESS WHERE PROPERTY USED (<input type="checkbox"/> same as above)		
TAXPAYER IDENTIFICATION NUMBER (for example, SSN, SEIN, FEIN, CDL)		

PLEASE READ THE INSTRUCTIONS ON PAGE S2 BEFORE PREPARING THIS RETURN

	1 ENTER THE TOTAL PURCHASE PRICE OF TANGIBLE PERSONAL PROPERTY SUBJECT TO CALIFORNIA USE TAX WHICH HAS NOT BEEN PAID TO THE RETAILER (Do not include purchases of vehicles, vessels, aircraft, mobilehomes, cigarette or tobacco products, or lease payments.)	\$.00
REC. NO	2 ENTER THE APPLICABLE USE TAX RATE Click here for tax rates	%
	3 USE TAX SUBTOTAL (multiply line 1 by line 2)	.00
PM	4 SALES OR USE TAX PAID TO OTHER STATES (Enter the amount of tax paid for merchandise purchased out of state for use in California. The purchase price must be included on line 1 above.)	.00
	5 NET TAX DUE (subtract line 4 from line 3)	.00
RE	6 PENALTY of 10% is due if your tax payment is made or your return is filed after the due date shown above. [multiply line 5 by (0.10)]	.00
	7 INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. To calculate interest, use the Interest Rate Calculator	.00
	8 TOTAL AMOUNT DUE AND PAYABLE (add lines 5, 6, and 7)	\$.00

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

SIGNATURE		TELEPHONE NUMBER ()	DATE
PRINT NAME AND TITLE		EMAIL ADDRESS	
PAID PREPARER'S USE ONLY	PAID PREPARER'S NAME	PAID PREPARER'S TELEPHONE NUMBER ()	

S8

Make a copy for your records.

INSTRUCTIONS—USE TAX RETURN—BOE-401-DS

Use this form to report purchases that are subject to use tax as described below. If you make purchases in multiple calendar years, you must file a separate return for each year.

Do not use this form if you:

- Hold a California Seller's Permit ([efile your return](#)).
- Are registered to report use tax or hold a consumer use tax account ([efile your return](#)).
- Are reporting the purchase of a vehicle, vessel, aircraft, mobilehome, cigarette or tobacco products, or lease payments. Please visit our website at www.boe.ca.gov and select California Use Tax Information for more information on how to report these purchases.
- Are reporting purchases for more than one location (use [BOE-401-E](#)).

Due Date. The due date of this return is January 31 of the year following the calendar year in which the purchases subject to use tax were made.

Line 1. Purchases Subject to Use Tax. Enter the purchase price of merchandise, equipment, or other tangible personal property which you purchased without paying California use tax.

- Report items that would have been taxable if sold in a California store. For example, you would include purchases of clothing, but not purchases of prescription medicine.
- If the shipping and handling charges are separately stated, please include the handling charges in line 1. Do not include any other state's sales or use tax paid on the purchases.
- If you traveled to a foreign country and carried items back to California, generally the use tax is due on the purchase price of the goods you listed on your U.S. Customs Declaration less the \$800 per-person exemption. This \$800 exemption does not apply to goods sent or shipped to California by mail or other common carrier.

Do not include on line 1 purchases of the following:

- Vehicles, vessels, and trailers that must be registered with the Department of Motor Vehicles.
- Mobilehomes or commercial coaches that must be registered annually as required by the Health and Safety Code.
- Vessels documented with the U.S. Coast Guard.
- Aircraft.
- Leases of machinery, equipment, vehicles, and other tangible personal property.

Line 2. Use Tax Rate. Enter the use tax rate applicable to the place in California where the property is used, stored, or otherwise consumed. The use tax rate is the same rate as the sales tax rate. If you do not know the applicable city or county use tax rate, please go to our website at www.boe.ca.gov and click on *City and County Tax Rates*. If the use occurred in a different year or period, please find the correct tax rate by clicking on the *Historical Tax Rates*.

Line 3. Use Tax Subtotal. Multiply line 1 by line 2 and enter the result on line 3.

Line 4. Tax Paid to Other States.

Enter the amount of sales or use tax or reimbursement imposed by other states and paid by you on the purchase price of tangible personal property, if that property was brought to California for use, consumption, or storage and

is not specifically exempt from the California state, local, or district use tax. The amount of the credit may not exceed the total of the applicable California state, local, and district taxes in effect at the time of use and the purchase price must be included on line 1.

Line 5. Net Tax Due. Subtract line 4 from line 3 and enter the result on line 5. If line 4 is greater than line 3, enter 0 on line 5.

Line 6. Penalty. A 10 percent penalty of the Net Tax is due if your tax payment is made, or your return is filed, after January 31 of the year following the calendar year in which the purchases subject to use tax were made. Multiply line 5 by (0.10) and enter the result on line 6.

Returns and payments must be postmarked or received by the due date of the return to be considered timely. If the due date falls on a Saturday, Sunday, or state holiday, returns postmarked or received by the next business day will be considered timely. If you will be filing your return late, you may qualify for an extension.

To request an extension, you will need to complete [BOE-468, Request for Extension of Time to File a Tax Return](#). You may download a copy from our website at www.boe.ca.gov under *Forms & Publications*, or you may request a copy by calling 800-400-7115.

Line 7. Interest. If your payment is made after the due date, you will owe one month's interest for each month or fraction of a month that payment is delayed after the due date. To calculate the interest due, use the interest rate calculator link on line 7, by [clicking here](#), or by searching "Interest Calculator" on the BOE website. Enter the amount on line 7.

Line 8. Total Amount Due and Payable. Add lines 5, 6, and 7. Enter the result on line 8.

Sign and Mail Your Return

Sign and date your tax return. Make your check or money order payable to the "State Board of Equalization" for the Total Amount Due and Payable. Mail your return and payment to the address provided on the front of this return. Keep a copy for your records.

Taxpayer Information Section

If you have any questions regarding this return, please call our Taxpayer Information Section at 800-400-7115 (TTY:711). Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.